

House Bill 187

By: Representatives Scott of the 2nd, Royal of the 171st, Greene of the 149th, Martin of the 47th,
Parsons of the 42nd, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to sales tax for educational purposes, so as authorize certain expenditures;
3 to provide for the payment of expenses related to elections; to provide for an effective date;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating
8 to sales tax for educational purposes, is amended by adding new Code sections to read as
9 follows:

10 "48-8-144.

11 For the purposes of a sales tax for educational purposes levied pursuant to Article VIII,
12 Section VI, Paragraph IV of the Constitution of Georgia, the term 'capital outlay for
13 educational purposes' shall include expenditures for capital projects consisting of road,
14 street, bridge, utility, and other improvements which are considered project improvements
15 as defined in paragraph (14) of Code Section 36-71-2 and shall not include system
16 improvements as defined in paragraph (19) of Code Section 36-71-2.

17 48-8-145.

18 The expense of the election required as a condition of levying a sales tax for educational
19 purposes shall be paid from funds of the county school district proposing the levy. Where
20 the levy is proposed by a county school district and one or more independent school
21 districts, the expense shall be paid by each school district pro rata according to the
22 distribution of net proceeds specified in subparagraph (g) of Article VIII, Section VI,
23 Paragraph IV of the Constitution of Georgia."

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